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SEP 19 2005

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CURRENT CORRESPONDENCE ADDRESS (Note: Use Block 1 for any change of address)

35884 7590 06/15/2005

LEE, HONG, DEGERMAN, KANG & SCHMADEKA, P.C.  
801 SOUTH FIQUEROA STREET  
14TH FLOOR  
LOS ANGELES, CA 90017  
09/20/2005 JBALINA2 00000045 09898293

01 FC:1501	1400.00 OP
02 FC:1504	300.00 OP
03 FC:8001	30.00 OP

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**Certificate of Mailing or Transmission**

I hereby certify that this Fee(s) Transmittal is being deposited with the United States Postal Service with sufficient postage for first class mail in an envelope addressed to the Mail Stop ISSUE FEE address above, or being facsimile transmitted to the USPTO (703) 746-4000, on the date indicated below.

Lew Edward V. Macapagal (Depositor's name)

*Lew Macapagal* (Signature)

September 14, 2005 (D)

APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
09/898,293	07/02/2001	Min Young Eom	2060-3-03	2239

TITLE OF INVENTION: VOICE OVER INTERNET PROTOCOL GATEWAY SYSTEM AND METHOD THEREFOR

APPLN. TYPE	SMALL ENTITY	ISSUE FEE	PUBLICATION FEE	TOTAL FEE(S) DUE	DATE DUE
nonprovisional	NO	\$1400	\$300	\$1700	09/15/2005

EXAMINER	ART UNIT	CLASS-SUBCLASS
TRAN, THIEN D	2665	370-401000

1. Change of correspondence address or indication of "Fee Address" (37 CFR 1.363).

- Change of correspondence address (or Change of Correspondence Address form PTO/SB/122) attached.  
 "Fee Address" indication (or "Fee Address" Indication form PTO/SB/47; Rev 03-02 or more recent) attached. Use of a Customer Number is required.

2. For printing on the patent front page, list Lee, Hong, Degerman, Kang & Schmadeka  
(1) the names of up to 3 registered patent attorneys or agents OR, alternatively,  
(2) the name of a single firm (having as a member a registered attorney or agent) and the names of up to 2 registered patent attorneys or agents. If no name is listed, no name will be printed.

3. ASSIGNEE NAME AND RESIDENCE DATA TO BE PRINTED ON THE PATENT (print or type)

PLEASE NOTE: Unless an assignee is identified below, no assignee data will appear on the patent. If an assignee is identified below, the document has been filed recordation as set forth in 37 CFR 3.11. Completion of this form is NOT a substitute for filing an assignment.

(A) NAME OF ASSIGNEE

LG Electronics Inc.

(B) RESIDENCE: (CITY and STATE OR COUNTRY)

Seoul, Republic of Korea

Please check the appropriate assignee category or categories (will not be printed on the patent):  Individual  Corporation or other private group entity  Government

4a. The following fee(s) are enclosed:

4b. Payment of Fee(s):

- Issue Fee  
 Publication Fee (No small entity discount permitted)  
 Advance Order - # of Copies 10

A check in the amount of the fee(s) is enclosed.

Payment by credit card. Form PTO-2038 is attached.

The Director is hereby authorized to charge the required fee(s), or credit any overpayment Deposit Account Number 502290 (enclose an extra copy of this form).

5. Change in Entity Status (from status indicated above)

- a. Applicant claims SMALL ENTITY status. See 37 CFR 1.27.  b. Applicant is no longer claiming SMALL ENTITY status. See 37 CFR 1.27(g)(2).

The Director of the USPTO is requested to apply the Issue Fee and Publication Fee (if any) or to re-apply any previously paid issue fee to the application identified above. NOTE: The Issue Fee and Publication Fee (if required) will not be accepted from anyone other than the applicant; a registered attorney or agent; or the assignee or other party interest as shown by the records of the United States Patent and Trademark Office.

Authorized Signature

*Lew Macapagal*

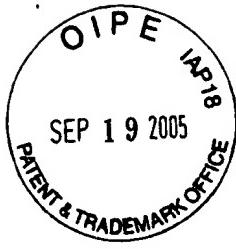
Date September 14, 2005

Typed or printed name Lew Edward V. Macapagal

Registration No. 55,416

This collection of information is required by 37 CFR 1.311. The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.14. This collection is estimated to take 12 minutes to complete, including gathering, preparing, submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, Virginia 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, Virginia 22313-1450.

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PATENT  
2060-3-03

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of:  
Min Young Eom

Serial No: 09/898,293  
Filed: July 2, 2001  
For: VOICE OVER INTERNET PROTOCOL GATEWAY  
SYSTEM AND METHOD THEREFOR

Art Unit: 2665  
Examiner: Tran, Thien D

**TRANSMITTAL OF ISSUE FEE**

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September 14, 2005  
Date of Deposit  
Lew Edward V. Macapagal  
Name  
Lew Edward V. Macapagal 09/14/2005  
Signature Date

Dear Sir:

In response to the Notice of Allowance dated September 15, 2005, enclosed are the following:

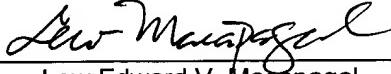
- Form Part B - Issue Fee Transmittal and a check in the amount of \$ 1700 in payment of the Issue Fee.
- A check in the amount of \$ 30 in payment of the Advance Order for 10 patent copies (at \$3 per copy).
- Inventor(s) or Assignee(s) is entitled to **LARGE** entity.
- Certified copy of \_\_\_\_ Patent Application No. \_\_\_\_ filed \_\_\_\_ from which priority is claimed under 35 U.S.C. § 119. Acknowledgment of the priority document is respectfully requested to ensure that the subject information appears on the printed patent.
- Copy of the Assignment and recordation cover letter sent today to the Assignment Division.
- A Rule 312(a) Amendment is being filed concurrently herewith.
- Formal Drawings are being filed concurrently with the Official Draftsman.

The Commissioner is hereby authorized to charge any deficiency in payment or credit any overpayment to Deposit Account No. 502290. A copy of this Transmittal is enclosed.

Respectfully submitted,

LEE, HONG, DEGERMAN, KANG & SCHMADEKA

Date: September 14, 2005

By:   
Lew Edward V. Macapagal  
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